## ABSTRACT

The processing method of a silicon wafer of the present invention includes an etching process (13) in which acid etching solution and alkali etching solution are stored in plural etching tanks, respectively and a wafer having degraded superficial layers gone through a cleaning process (12) subsequent to a lapping process (11) is immersed into the acid etching solution and the alkali etching solution in order, a front surface mirrorpolishing process (18) to mirror-polish one surface of the etched wafer, and a cleaning process (19) to clean the front surface mirror-polished wafer, wherein the etching process is performed by the alkali etching after the acid etching, and wherein the acid etching solution contains phosphoric acid equal to or more than 30 percent by weight in the acid aqueous water solution 100 percent by weight mainly composed of hydrofluoric acid and nitric acid. The processing method of the present invention maintains the flatness after lapping, and at the same time, can reduce the surface roughness. Further, in the wafer in which the front surface is mirror-polished, a good flatness is obtained, and moreover, the rear surface roughness becomes small.